



APF Execution

*It's 10 o'clock, do
you know where
your money is?*

Execute and Monitor
APF Budget





What's Here...

- Introduction
- Review APF Budget
- Execution to Budget
- Adjustments
- Brief APF Financials
- Monitor APF Activity
- Additional Information
- That's all...

Introduction,

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- In the *training nugget*, F&FR Financial Basics, we said Appropriated Funds (APF) are those funds received by the U.S. Government as tax dollars
- APF is the money used to operate the Federal Government
- This *training nugget* describes and discusses the APF budget execution and monitoring process

Introduction,

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- APF data is not available in the SAP/AIMS system
 - APF data is managed by different automated management information systems
 - Currently in use is the Fund Administration and Standardized Document Automation (FASTDATA) system
 - Other locally developed systems may be in use, also

Introduction,

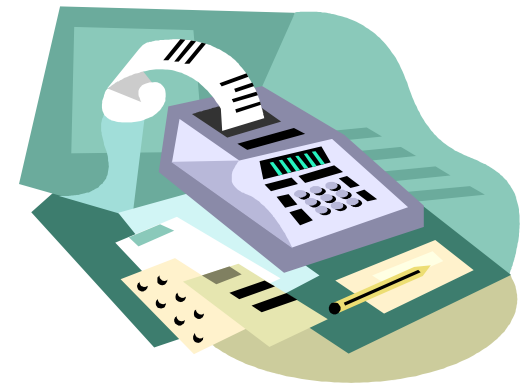
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- You probably will not have access to the APF data online, however, your local or regional NAF Business Office probably will. If not, they will be able to get copies of your APF reports.
 - Two example reports that you would find applicable and useful to you are:
 - Document Status Log
 - Status of Funds Report
 - If you use these, you will not need to create your own data management system/methods

Review APF Budget,

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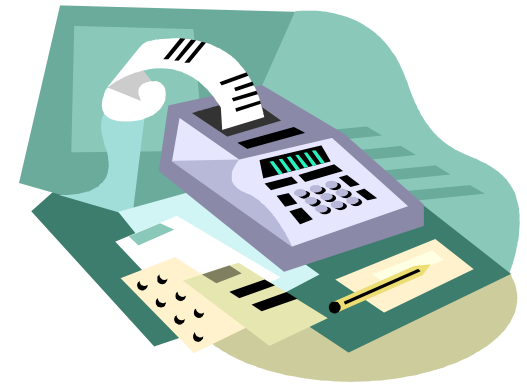


- Examine your APF budget record from FASTDATA, or your local system
 - If using a local system, ensure your budget log/records/spreadsheet contain:
 - Obligation/Allocation reference number
 - Item description, dates, quantity ordered and received
 - Commitment obligation amount
 - Amount disbursed to-date

More on next slide

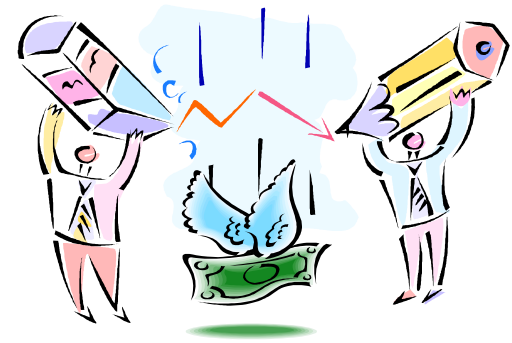
Review APF Budget,

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- Cont. Ensure your budget log/records/spreadsheet contain:
 - The budget figures for the period referred to as a control figure/total or Operating Target (OPTAR)
 - A running total of all allocations
 - All obligated (committed, but not yet paid) expenses versus budgeted expenses
 - A running balance of budgeted funds available
 - Current percent of control or OPTAR obligated
 - Accomplish the APF review monthly, quarterly, during mid-year, and just before the end of the FY

Execution to Budget



- Compare your current allocations to your current APF budget balance to identify whether you are on target, under-spending, or over-spending

IF:	THEN YOU ARE:
5% or more above Budget	Over-spending/allocating. (SEE NOTE BELOW!)
Between 5% above and 5% below Budget	On target. STOP HERE. Congratulations 😊
5% or more below Budget	Under-spending/allocating.

Adjustments,

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- Using the following prompts, decide what action you will take relative to your APF budget allocations/ performance:
 - Are you under-spending/allocating?
 - Confirm the accuracy of all the figures/calculations
 - Confirm your records with the regional business office
 - Confirm your records with Purchasing (E.g., open allocations, billings, records, lost paperwork, etc.)

More on next slide

Adjustments,

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- Cont. Are you under-spending/allocating?
 - Check your spending/purchasing plan
 - Determine if under-spending is impacting Program effectiveness
 - Notify your immediate supervisor and the director/site manager and the regional business manager that you have excess APF funds available

More on next slide

Adjustments,

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- Are you over-spending?

APF CANNOT be allocated in excess of your approved APF budget!

- Confirm the accuracy of all the figures/calculations
- Confirm your records with the regional business office
- Confirm your records with Purchasing. (E.g., allocations, billings, records, lost paperwork, etc.)
- Check your spending/purchasing plan

More on next slide

Adjustments,

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- Cont. Are you over-spending?
 - Confer with your immediate supervisor or the director/site manager or regional business manager to determine if additional APF can be transferred to your Cost Center from another
 - Confer with your immediate supervisor or the director/site manager to determine if your APF budget can be increased with new money

Adjustments,

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- Take action ASAP when over-allocating for Labor costs:
 - Recruit at the entry level
 - Use “time off” awards vice cash awards or Quality Step Increases (QSIs)
 - Use temporary help
 - Minimize use of deputies and assistants

More on next slide

Adjustments,

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- Cont. Take action ASAP when over-allocating for Labor costs
 - Justify (reduce) size of support staff
 - Use hiring freezes and gap positions when vacated
 - Use LWOP when applied for by employees
 - Use furloughs
 - Conduct Reduction in Force (RIF)
 - Cancel career promotions (ladder positions)

Adjustments,

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- Take action ASAP when over-allocating costs “Other” than Labor.
 - Maximize use of Uniform Funding Management (UFM) practice
 - See Task 5.4, Analyze AIMS Financial Statements, Step 14



Brief APF Financials

- Brief your immediate supervisor, key staff members, the director/site manager and the regional Program Manager about your APF budget status and financial performance

Things to consider for your brief:

- Comparison of budget to actual for each account
- Explanation of significant variances
- Budget adjustment results
- Recommendations for Program changes to achieve/maintain budget goals

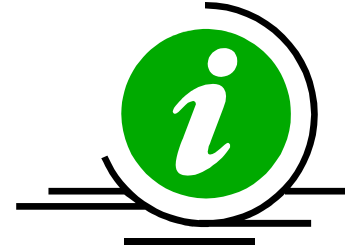
Monitor APF Activity



- Continue to monitor APF budget on a regular basis
 - At least monthly, quarterly, mid-year review and the end of the FY

Additional Information,

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- MWR Managers' Desk Reference
 - Task 5.3, Monitor NAF & APF Budget Execution



That's all for now...

Do you know where your money is?



Suggestions and requests to:

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